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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

PATENT

Serial No.:	09/892,926	Docket No.:	29288.1400
Inventors:	Yasuhiro OGATA, et al.	Confirmation No.:	3852
Assignee:	Matsushita Electric Industrial Co., Ltd.		
U.S. Filing Date:	June 26, 2001	Art Unit:	2621
Title:	AUDIO AND VIDEO RECORDING AND REPRODUCTION APPARATUS FOR REPRODUCING AUDIO SIGNALS HAVING DIFFERENT VOLUME LEVELS	Examiner:	Helen Shibru

REPLY

Mail Stop Amendment
Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Commissioner:

In reply to the Final Office Action mailed on March 23, 2007, of which this Reply is filed within two months, please consider the following remarks:

Listing of the Claims begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.